



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Stoneridge Homeowners Association
DOCKET NO.: 10-25197.001-R-1 through 10-25197.013-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stoneridge Homeowners Association, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-25197.001-R-1	27-32-109-001-0000	3,736	22,735	\$26,471
10-25197.002-R-1	27-32-109-002-0000	4,201	22,976	\$27,177
10-25197.003-R-1	27-32-109-003-0000	4,499	26,329	\$30,828
10-25197.004-R-1	27-32-109-006-0000	3,834	25,975	\$29,809
10-25197.005-R-1	27-32-110-001-0000	4,283	26,118	\$30,401
10-25197.006-R-1	27-32-110-002-0000	5,050	22,937	\$27,987
10-25197.007-R-1	27-32-110-003-0000	4,085	25,172	\$29,257
10-25197.008-R-1	27-32-110-004-0000	3,751	22,631	\$26,382
10-25197.009-R-1	27-32-110-006-0000	4,085	22,804	\$26,889
10-25197.010-R-1	27-32-110-008-0000	3,853	26,995	\$30,848
10-25197.011-R-1	27-32-110-009-0000	3,855	25,985	\$29,840
10-25197.012-R-1	27-32-110-010-0000	3,855	25,985	\$29,840
10-25197.013-R-1	27-32-110-012-0000	3,751	22,742	\$26,493

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of 13 townhome units of masonry construction. The units range in size from 1,485 to 2,195 square feet of living area. Specifically: two units contain 1,485 square feet; four units contain 1,493 square feet, one unit contains 1,687 square feet; and, six units contain 2,195 square feet. The dwellings were constructed in 2000. Features of each townhome include a full basement, central air conditioning, a fireplace and a two-car garage. Each unit has a land size that ranges from 4,152 to 5,612 square feet. The subject units are located in Orland Township, Cook County. Each of the subject units is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The appellant's grid sheet totaled the square footage of living area of all of the subject units and compared their total improvement assessment per square foot of living area to the total improvement assessment per square foot of living area of three townhome associations that range from 14 to 17 townhome units.

The board of review submitted its "Board of Review Notes on Appeal." The board of review submitted a separate grid sheet for each of the subject units. In support of its contention of the correct assessment the board of review submitted information on the same four equity comparables with regard to each of the subject units.

Conclusion of Law

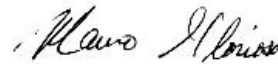
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three

comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables. These comparables had improvement assessments that ranged from \$10.82 to \$16.93 per square foot of living area. The subject has improvement assessments that range from \$11.83 to \$15.39 per square foot of living area which fall within the range established by the best comparables in this record. Less weight was given to the appellant's comparables as the square footage of living area for the units was combined. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member

Member



Member

Acting Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 20, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.